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September 9, 2004

VIA OVERNIGHT MAIL

Dockets Management Branch (HFA-305) Food and Drug Administration 5630 Fishers Lane, Room 1051 Rockville, Maryland 20852

In re Korangy Radiology Associates, P.A., et al.

FDA Docket No. 2003H-0432

Dear Sir/Madam:

Enclosed for filing in the above-referenced matter please find an original and one copy of the following documents intended to be included as Exhibits on behalf of Respondents:

- Statement of Financial Condition (Net Asset Analysis) of Amile A. Korangy as of 1. July 31, 2004 (Respondents' Exhibit No. 14); and
- Financial Statements of Korangy Radiology Associates, P.A. for the Period Ended December 31, 2003 (Respondents' Exhibit No. 15).

Both of the enclosed documents were prepared by Albert Kim, CPA, 4 East Rolling Cross Road, #211, Catonsville, Maryland 21228.

Thank you for your attention to this filing. Please contact me with any questions.

Sincerely,

Menry E. Schwartz

Enclosures

cc: Amile Korangy, M.D.

Jennifer E. Dayok, Esquire Hon. Daniel J. Davidson, ALJ

2003H-0432